GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Amendment to Go.Ms.No.258,Revenue(CT-II)Department, dated 29-06-2017 prescribing certain change in APGST rates of Goods so as to implement recommendations made by GST Council in its 45th meeting held on 17.09.2021.– Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 311 Dated: 08/11/2021

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017(Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. G.O.Ms.No.258, Revenue (CT-II) Department, Dated 29.06.2017.
3. G.O.Ms.No.138, Revenue (CT-II) Department, Dated:18.06.2021.
4. Notification No. 08/2021 - Central Tax (Rate), Department of Revenue, Ministry of Finance, Government of India, Dated: 30-09-2021.
5. From the Chief Commissioner of State Tax, A.P., CCST's Ref. Computer No.1537369 File No.REV03-12039/80/2021-CCT, dated 25-10-2021.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated: 08-11-2021.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section(5) of section 15 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Andhra Pradesh orders issued in Go.Ms.No. 258, Revenue (CT-II) Department, dated 29.06.2017 namely:-

AMENDMENT

In the said notification, -

a. in Schedule. I – 2.5%, -

i. after S. No. 71 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -

"71A	1209	Tamarind seeds meant for any use other than sowing";

ii. S. Nos. 138 to 148 and the entries relating thereto shall be omitted;

iii. after S. No. 186 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"186A	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel";

iv. S. No. 187A and the entries relating thereto shall be omitted;

v. S. No. 234 and the entries relating thereto shall be omitted;

vi. in List 1, after item number 231 and the entries relating thereto, the following shall be inserted, namely: -

"(232) Pembrolizumab (Keytruda)";

vii. in List 3, after item number (B) (2) and the entries relating thereto, the following shall be inserted, namely: -

"(3) Retro fitment kits for vehicles used by the disabled";

b. in Schedule II – 6%, -

i. against S. No. 80A, in column (3), for the entry, the following entry shall be substituted, namely: -

"Bio-diesel (other than bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel)";

ii. S. No. 122 and the entries relating thereto shall be omitted;

iii. S. Nos. 127 to 132 and the entries relating thereto shall be omitted;
iv. after S. No. 201 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -

"201A	84, 85 or 94	Following renewable energy devices and parts for their manufacture:- a. Bio-gas plant; b. Solar power based devices; c. Solar power generator; d. Wind mills, Wind Operated Electricity Generator (WOEG); e. Waste to energy plants / devices; f. Solar lantern / solar lamp; g. Ocean waves/tidal waves energy devices/plants; h. Photo voltaic cells, whether or not assembled in modules or made up into panels. Explanation:- If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the G.o.Ms.No.259, Revenue (CT-II) Department, dated 29.06.2017, the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.";

v. S. Nos. 205A to 205H and the entries relating thereto shall be omitted;
vi. S. No. 232 and the entries relating thereto shall be omitted;

in Schedule III – 9%, -

i. after S. No. 26B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"26C	2601	Iron ores and concentrates, including roasted iron pyrites.
26D	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
26E	2603	Copper ores and concentrates.
26F	2604	Nickel ores and concentrates.
26G	2605	Cobalt ores and concentrates.
26H	2606	Aluminum ores and concentrates.
26I	2607	Lead ores and concentrates.
26J	2608	Zinc ores and concentrates.
26K	2609	Tin ores and concentrates.
26L	2610	Chromium ores and concentrates.";

ii. after S. No. 101 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"101A	3915	Waste, Parings and Scrap, of Plastics.";

iii. for S. No. 153A and the entries relating thereto, the following S. No. and the entries shall be substituted, namely: -

"153A.	4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibers; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.";

iv. after S. No. 157 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

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"157A	4906 00 00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.
157B	4907	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title (other than Duty Credit Scrips).
157C	4908	Transfers (decalcomanias).
157D	4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.
157E	4910	Calendars of any kind, printed, including calendar blocks.
157F	4911	Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices.";

v. after S. No. 398 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"398A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators.
398B	8602	Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof.
398C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading8604.
398D	8604	Railway or tramway maintenance or service vehicles, whether or not self propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles).
398E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self propelled(excluding those of heading 8604).
398F	8606	Railway or tramway goods vans and wagons, not self-propelled.
398G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof.
398H	8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical)signalling, safety or traffic control equipment for railways, tramways,roads, inland waterways, parking facilities, port installations or airfields; parts of The foregoing.";

vi. against S.No. 447, in column (3), for the entry, the entry "Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens; stylograph pens and other pens; duplicating stylos; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609.", shall be substituted;

d. in Schedule IV – 14%, -

i. after S. No. 12A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"12B	2202	Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice.";

2. This notification shall come into force on the 1st day of October, 2021.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P.,Vijayawada … for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER